

past four years, primarily by a government tax agency that is funded with my tax dollars. If Americans have a perception of the IRS as the Boogey Man, it is because the IRS itself has promoted that perception through policies that are fundamentally unconstitutional and illegal.

This is not a partisan issue—it is a people issue and a freedom issue.

I have a lawsuit pending against the IRS, and I will not rest until I have had my day in court. The IRS response to the lawsuit has been to cast doubt on my character by insinuating that they did, in fact, find evidence of wrongdoing, but they chose not to prosecute if I was guilty of anything, why would they “choose” not to prosecute? While any “allegations” will eventually be shown in court to be what they are, i.e., a smoke screen, until I can get into court to prove my case, these “allegations” linger in the community where I live and work and continue to compound my frustration.

The system does not work for the American taxpayer. The total sense of violation that we have experienced has had a devastating effect on us all. In the wake of all of this, I find there is no system in place to defend me, or others like me. I'd like to believe that someone takes responsibility for what has happened—for what continues to happen every day in this country. If the example we are to set for our citizens is one of no accountability and no remorse, then our form of government—the oldest surviving democracy on the planet—cannot survive much longer.

A day doesn't go by that I don't wonder what harassment will occur next. I would like to know why this dark entity known as the IRS has come into my life and refused to leave. So who protects me in the system? Who cares about my constitutional rights? Not the courts. Not the IRS. I am hoping that the buck stops here—with you, Senator Roth and this Committee.

I leave you with just three questions, Senators:

(1) Why did this happen?

(2) What will you do to see that it never happens again to innocent taxpaying Americans? We cannot employ inexperienced and immature people to play God with the lives of our taxpayers—IRS agents who decide that it's a beautiful day to go out and destroy someone's life; and finally,

(3) Once this ordeal has ended and I have obtained a verdict in a court of law and a judgment against the IRS, what will you do to assure me that the IRS pays the judgment, rather than continue to beat me into submission through endless appeals and an outright refusal to pay the judgment that I obtain?

In this great democracy, we have created this entity to collect taxes which we all agree must exist. However, we have empowered this agency to be subject to no one, to no laws, to no checks and balances, and all of us—including each and every one of you—are afraid of them! Why should we fear the very people we employ?

When these hearings began last September, I was told that Senator Roth would conduct these hearings because he has no fear. After my ordeal, I have no fear any longer, but when Americans receive that letter with the logo of the IRS in the upper left hand corner, their pulse rate, heart beat and blood pressure rise. There is a genuine fear. This fear must stop.

Mr. President, I want to open today's debate by sending messages to two groups of people.

To Mr. Colaprete, to his family, to his manager, to the employees of his restaurant, and to the residents of Vir-

ginia Beach whose lives were harmed by the IRS, I want to say that I'm sorry. Since the IRS apparently thinks they do not need to apologize to you, I will. On behalf of myself and the United States Senate, I apologize for the harm that your government has done to you.

I also want to say to Mr. Colaprete that it is our intent that this never happens again. The legislation we have before us is specifically designed to stop the kind of abuse you suffered, and we will continue to maintain a vigilant watch over this agency.

To the agents at the IRS, who have been out of control, and to the management who is protecting those agents, I want to say watch out. We are on to you, and we will not let you do this sort of thing to the American people.

That is our goal here, to provide some protections, some oversight that is free and separate from the IRS, a private citizen entity to look into their procedures and their conduct. It also is to give some relief to the taxpayers who now find quite often that the penalties and the interest far surpass the basic amount that was owed.

This action is overdue. I want us to have a strong bill because I don't want us to come back 2 years from now and find out what we did, in fact, did not change the culture at IRS. I do believe that the new Commissioner, Mr. Rossotti, is trying hard to turn things around, but it is not all the agency's fault. The laws that we have on the books have been inadequate. In fact, I am not sure we can fix these laws. We may have to just scrap what we have and start over again.

For now, until that is done, we must build in protections against this type of abuse of ordinary citizens and taxpayers.

I yield the floor.

RESERVATION OF LEADER TIME

THE PRESIDING OFFICER. Under the previous order, the leadership time is reserved.

MORNING BUSINESS

THE PRESIDING OFFICER. Under the previous order, there will now be a period for the transaction of morning business not to extend beyond the hour of 10:30 a.m., with Senators permitted to speak therein for up to 5 minutes each.

Under the previous order, the Senator from Utah, Mr. HATCH, is recognized to speak for up to 30 minutes.

Mr. HATCH. Without losing my right to the floor, I am happy to yield time to the distinguished Senator from Idaho. Then I would like to make my statement.

THE PRESIDING OFFICER. The Senator from Idaho.

Mr. CRAIG. I ask unanimous consent the time I use would not take away from the allocated time of the Senator from Utah.

THE PRESIDING OFFICER. Without objection, it is so ordered.

ENDANGERED SPECIES REAUTHORIZATION

Mr. CRAIG. Mr. President, today I come to the floor to speak to the reauthorization of the Endangered Species Act. I ask unanimous consent my name be added to the cosponsorship of S. 1180, a bill reauthorizing the Endangered Species Act.

THE PRESIDING OFFICER. Without objection, it is so ordered.

Mr. CRAIG. Mr. President, I would like to take a few minutes today to talk about S. 1180, the Endangered Species Act reauthorization bill, and why I have decided to cosponsor it at this time.

As our colleagues know, this bill was passed by the Environment and Public Works Committee last fall, and it is currently on the calendar, ready for consideration by the full Senate. I have been slow to cosponsor S. 1180 because of some reservations I had—and still have—about the bill. I will talk in more detail about those details in a minute.

However, I am absolutely convinced that the current Endangered Species Act is not only a dismal failure at saving species, but is actually working against that goal. Furthermore, every day we tolerate this defective law, its unfair and unnecessary burdens increase on citizens and the economy. Yet at the same time, the American people continue to believe that conserving fish and wildlife species for the enjoyment of future generations is the right thing to do. And I certainly agree with that. They want to make changes to the law, but don't want to see the Endangered Species Act thrown out.

That is why for the last three years, my colleague and friend from Idaho, Senator KEMPTHORNE, has been working mightily to improve this complex law. He has held hearings, built coalitions, drafted and re-drafted language to correct the problems while still advancing the goals of the Endangered Species Act. I congratulate him, as well as our other Senate colleagues who have worked with him to produce this bill.

S. 1180 would make some positive reforms in the current system. It would re-focus the process on actually saving species. It would create opportunities and benefits for people who are affected by the government's actions in these areas.

For example, the bill emphasizes *sound science—instead of politics*—to guide actions taken to conserve and recover species. It requires independent peer review for listing and delisting decisions, and for the establishment of a biological recovery goal in a recovery plan. Specific time limits would be observed, and States and local citizens would have a larger role in the process.

I believe these provisions and others would make significant improvements